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June 27, 2008

VIA HAND DELIVERY

Judge Robert R. Patterson, Jr.
United States District Court
Southern District of New York (Foley Square)

Re:

Relios, Inc. v. U.S. Jewelry House, Ltd.

U.S. District Court for the Southern District of New York

Cause No. 1:08-cv-03981-RPP

Dear Judge Patterson:

We served as counsel on this matter while it was pending in the United States District Court for the District of New Mexico, civil cause number 07-cv-1124. Now that the case has been transferred to your Court and is pending there, our client has retained the services of counsel local to the New York district, and there is no further need for us to participate in the case or to receive notice in the case. Our client will now be represented by the firm of Epstein, Drangel, Bazerman & James, LLP, through Jason Drangel, Esq. We have discussed this matter with our client and made our client aware that we will not longer be appearing in this matter. Our client agrees with this approach. We hereby provide our consent to our client's Unopposed Motion to Withdraw, which was filed by Mr. Drangel on June 17, 2008 (Doc. 4), and request that the Court allow us to withdraw as counsel in this matter.

Thank you for your consideration.

Sincerely,

BANNERMAN & WILLIAMS, P.A.

Barry D. Williams and

William G. Gilchrist

cc: All counsel of record